

Income Tax Concession Extension of Time

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Basic Information

The Income Tax Act 2015 (ITA) provides several concessions to taxpayers. These concessions require prior approval of Fiji Revenue & Customs Service (FRCS) and in some circumstances, prior approval of other Fiji Government institutions is required.

If a concession is granted to a taxpayer, it can be claimed as a deduction on the taxpayer's Corporate Income Tax (CIT) or Personal Income Tax (PIT) return, thereby reducing their chargeable income for the tax year(s) in which the concession is claimed.

A taxpayer who has already been granted provisional approval for a concession will be able to request for extension of time to complete the project.

This user manual explains the process for a taxpayer to request for extension of time to complete a project.

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Income Tax Concession Extension of Time Request by Taxpayer

Log-In

- You can access the FRCS Portal via public link <https://tpos.frccs.org.fj/taxpayerportal#/Logon>.

After entering this URL, Taxpayer Portal will be displayed where you need to click on login button after entering valid user credentials.

FIJI REVENUE AND
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Log In

User ID *

BREW2019

Password *

LOG IN

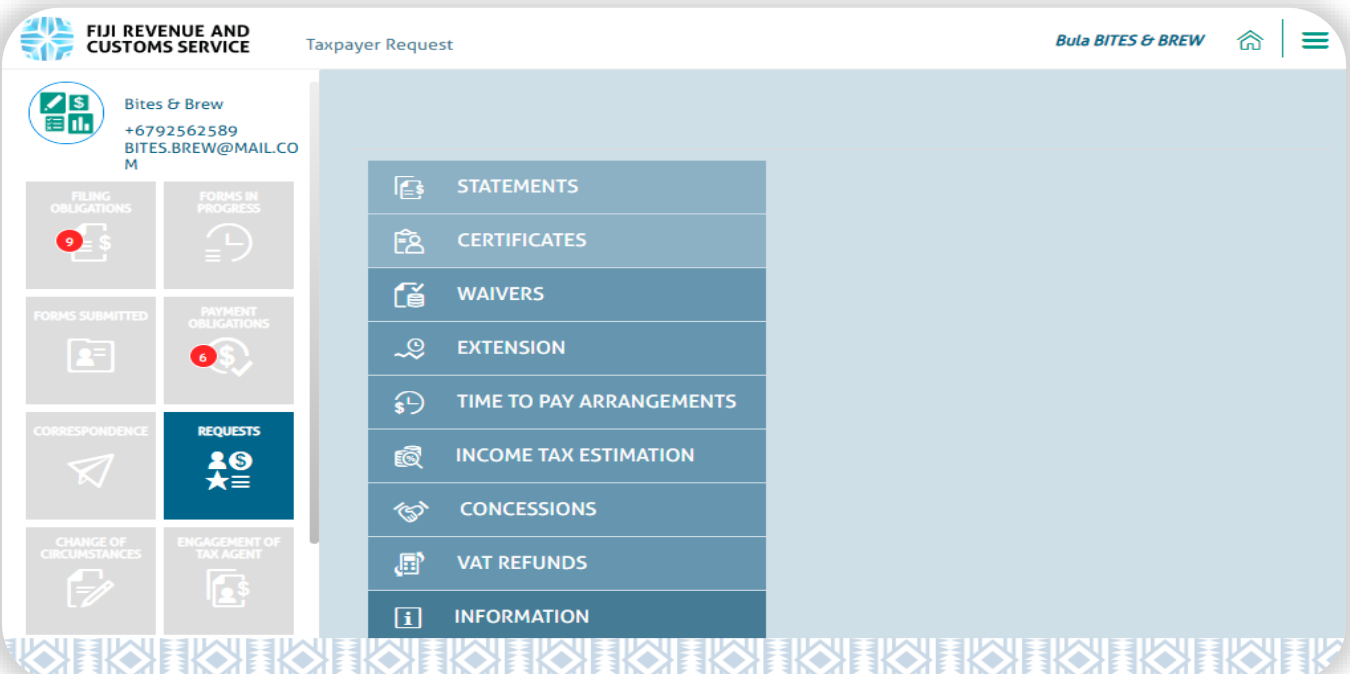
Forgot your Password? [Click here](#)
[Help](#)



- After clicking on the Log-In button, the system will navigate you to the dashboard where you need to click on the “Requests” Tile.



- After clicking on the “Requests” tile, the list of various Taxpayer Requests types will be displayed.





- You need to select the 'Concessions' Tab. From the available tiles, you need to select the 'Income Tax Concession Extension of Time' Tile to apply for Extension of Time.

The screenshot shows the 'Taxpayer Request' dashboard. On the left, a sidebar contains tiles for 'FILING OBLIGATIONS', 'FORMS IN PROGRESS', 'FORMS SUBMITTED', 'PAYMENT OBLIGATIONS', 'CORRESPONDENCE', 'REQUESTS', 'CHANGE OF CIRCUMSTANCES', and 'ENGAGEMENT OF TAX AGENT'. The 'REQUESTS' tile is highlighted. The central menu lists 'STATEMENTS', 'CERTIFICATES', 'WAIVERS', 'EXTENSION', 'TIME TO PAY ARRANGEMENTS', 'INCOME TAX ESTIMATION', 'CONCESSIONS' (with a red '1'), 'VAT REFUNDS', and 'INFORMATION'. The main content area displays four tiles: 'REQUEST FOR CONCESSIONARY TAX RATE', 'INCOME TAX CONCESSION PROVISIONAL APPROVAL', 'INCOME TAX CONCESSION EXTENSION OF TIME' (with a red '2'), and 'INCOME TAX CONCESSION FINAL APPROVAL'. The 'INCOME TAX CONCESSION EXTENSION OF TIME' tile is the target for selection.

- A new and blank Income Tax Concession Extension of Time form will be displayed.

The screenshot shows the 'Request for Income Tax Concessions Extension of Time' form. The top navigation bar includes the Fiji Revenue and Customs Service logo, the title 'Request for Income Tax Concessions Extension of Time', and the user name 'Bula BITES & BREW'. Below the navigation bar are three tabs: 'INFORMATION', 'REQUEST', and 'DECLARATION'. The 'INFORMATION' tab is active, displaying the following content:

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Submit this application to request for an extension to the time granted for completion of a project.
- Please provide all required information and attach mandatory supporting documents. You may submit supporting documents other than the mandatory ones, which you believe would support your application.
- The Chief Executive Officer and/or the Minister's decision will be communicated to you as soon as a decision is made.

☐ I declare that I have read and understood the instructions above.

CONTINUE TO NEXT STEP: "REQUEST"

At the bottom right, there are buttons for 'ADD NOTES' and 'SAVE'.



Instructions

- You will be navigated to Instructions section where you need to declare that you have read and understood the instructions by clicking on the checkbox. You cannot proceed further until you tick the instruction checkbox.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concessions Extension of Time *Bula BITES & BREW*

0% INFORMATION REQUEST DECLARATION

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

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- The Chief Executive Officer and/or the Minister's decision will be communicated to you as soon as a decision is made.

☒ I declare that I have read and understood the instructions above.

CONTINUE TO NEXT STEP: "REQUEST"

ADD NOTES SAVE

- After selecting the Instruction checkbox, click on “Continue to Next step: Request” button to move on to the next section.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concessions Extension of Time *Bula BITES & BREW*

0% INFORMATION REQUEST DECLARATION

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

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- Please provide all required information and attach mandatory supporting documents. You may submit supporting documents other than the mandatory ones, which you believe would support your application.
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☒ I declare that I have read and understood the instructions above.

CONTINUE TO NEXT STEP: "REQUEST"

ADD NOTES SAVE



Request

- You will be navigated to the 'Request' section where you need to furnish the Provisional approval details to apply for Extension of Time.
- You need to enter the Provisional Approval Number pertaining to the concession for which an extension is being requested.
- Based on the Approval number entered, Concession and Current Completion Date Due will be auto-populated.

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Request for Income Tax Concessions Extension of Time

Bula BITES & BREW

33%

INFORMATION

REQUEST

DECLARATION

Provisional Approval Number*

230000006862

Concession ¹

ANCILLARY MEDICAL SERVI...

Current Completion Date Due ²

21/05/2020

Due Date to be Extended to*

DD/MM/YYYY

Reason for Request*

Progress Report*

Other Supporting Documents for
Extension of Time

PREVIOUS STEP

ADD NOTES

SAVE



- You need to enter the “Due Date to be Extended to”.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concessions Extension of Time *Bula BITES & BREW*

33%

INFORMATION **REQUEST** **DECLARATION**

Provisional Approval Number*
230000006862

Current Completion Date Due
21/05/2020

Concession
ANCILLARY MEDICAL SERVI...

Due Date to be Extended to* 
21/09/2020 

Reason for Request*

Progress Report* Other Supporting Documents for Extension of Time

 **PREVIOUS STEP**  **ADD NOTES**  **SAVE**

- Enter the “Reason for Request”.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concessions Extension of Time *Bula BITES & BREW*

33%

INFORMATION **REQUEST** **DECLARATION**

Current Completion Date Due
21/05/2020

Due Date to be Extended to*
21/09/2020 

Reason for Request* 
Require Extension due to natural calamity occurrence

Progress Report* Other Supporting Documents for Extension of Time

ATTACHMENTS  **ATTACHMENTS** 

 **CONTINUE TO NEXT STEP : "DECLARATION"**

 **PREVIOUS STEP**  **ADD NOTES**  **SAVE**



- Click on the 'Save' button to save the application form in draft. A unique Form Reference Number will be generated.

- You need to upload the “Progress Report” attachment. You can also upload other Supporting Documents for Extension of Time.



- Now you need to click on “Continue to Next step: Declaration” button to move on to the next section.

Request for Income Tax Concessions Extension of Time - Form Number
230000006888

Bula BITES & BREW

33%

INFORMATION

REQUEST

DECLARATION

21/05/2020

21/09/2020

Reason for Request*

Require Extension due to natural calamity occurrence

Progress Report*

ATTACHMENTS

Other Supporting Documents for
Extension of Time

ATTACHMENTS

CONTINUE TO NEXT STEP : "DECLARATION"

PREVIOUS STEP

ADD NOTES

SAVE



Declaration

On 'Declaration' screen; if you are an individual, then your Full Name and Lodgement Date (defaulted to the current system date) will be auto populated.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concessions Extension of Time - Form Number 230000006888 Bula BITES & BREW

67%

INFORMATION REQUEST DECLARATION

TIN* 1 2900013193 Designation* 2 Company Secretary

Full Name: Priyanka Minocha
Lodgement Date: 20/03/2020

☐ I declare that the information in this application is true and correct in every detail.

IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

PREVIOUS STEP ADD NOTES SAVE

- In case if the taxpayer is a non-individual, then the TIN of the individual submitting the application must be entered and the designation need to be selected from the available drop-down list. Full Name corresponding to the entered TIN will be fetched by the system and Lodgement Date (defaulted to the current system date) will be auto populated.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concessions Extension of Time - Form Number 230000006888 Bula BITES & BREW

67%

INFORMATION REQUEST DECLARATION

TIN* 2900013193 Designation* Company Secretary

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Lodgement Date: 20/03/2020

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PREVIOUS STEP ADD NOTES SAVE



- You need to select the 'Declaration Checkbox' to enable the 'Submit' button.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concessions Extension of Time - Form Number 230000006888 67% Bula BITES & BREW

INFORMATION REQUEST DECLARATION

TIN* Designation*

2900013193 Company Secretary

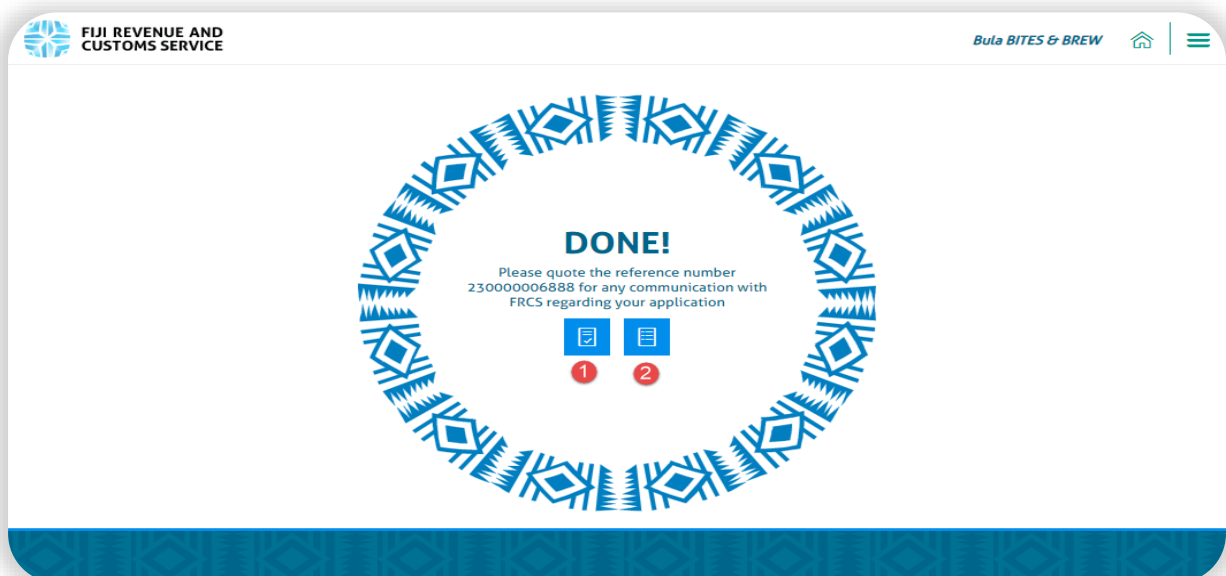
Full Name: Priyanka Minocha
Lodgement Date: 20/03/2020

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PREVIOUS STEP SUBMIT ADD NOTES SAVE

- Upon clicking the 'Submit' button, the request gets submitted and you will be navigated to the acknowledgement screen from where you can either download the confirmation letter or simply navigate back to the 'Taxpayer Requests' page to file another request.
- Your application will go through an internal approval process.



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